

# Exhibit 34

**Transition Plan Major Objectives (cont.)**

*Confidential*

- » IT
  - Perform an ERP "Lite-Medium" selection process and implement it into AAC, then integrate only at a SAP BPC layer (e.g. no operational integration into SAP ECC).  
Establish ERP Implementation IPT across all functional areas to ensure proper ERP design and implementation
- » Finance
  - Capture preliminary accounting entries and inventory valuations
  - Rapidly hire an accountant for AAC  
Clean up pre-close accounting errors
  - Begin quarterly reporting to FGI (1Q10)
- » Sales and Marketing
  - Educate our sales force and the commercial market on AAC Products  
Assist AAC with leveraging FGI's sales and marketing resources
- » Compliance/Legal
  - Establish appropriate control structures
  - Identify, assign, and protect Intellectual Property

